

PART B - FEE(S) TRANSMITTAL

Complete and send this form, together with applicable fee(s), to: Mail

Mail Stop ISSUE FEE
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INSTRUCTIONS: This form should be used for transmitting the ISSUE FEE and PUBLICATION FEE (if required). Blocks 1 through 5 should be completed where appropriate.

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7590 11/23/2004

Pollock Vande Sande & Amernick RLLP
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Note: A certificate of mailing can only be used for domestic mailings of the Fee(s) Transmittal. This certificate cannot be used for any other accompanying papers.

Certificate of Mailing or Transmission
I hereby certify that this Fee(s) Transmittal is being deposited with the United States Postal Service with sufficient postage for first class mail in an envelope addressed to the Mail Stop ISSUE FEE address above, or being facsimile transmitted to the USPTO (703) 746-4000, on the date indicated below.

Table with 3 rows: Depositor's name, Signature, Date

Table with 5 columns: APPLICATION NO., FILING DATE, FIRST NAMED INVENTOR, ATTORNEY DOCKET NO., CONFIRMATION NO.

TITLE OF INVENTION: RECORDING APPARATUS AND RECORDING METHOD OF ELECTRONIC WATERMARK

Table with 6 columns: APPLN. TYPE, SMALL ENTITY, ISSUE FEE, PUBLICATION FEE, TOTAL FEE(S) DUE, DATE DUE

Table with 3 columns: EXAMINER, ART UNIT, CLASS-SUBCLASS

1. Change of correspondence address or indication of "Fee Address" (37 CFR 1.363).
2. For printing on the patent front page, list (1) the names of up to 3 registered patent attorneys or agents OR, alternatively, (2) the name of a single firm...

3. ASSIGNEE NAME AND RESIDENCE DATA TO BE PRINTED ON THE PATENT (print or type)
PLEASE NOTE: Unless an assignee is identified below, no assignee data will appear on the patent.

(A) NAME OF ASSIGNEE: Victor Company of Japan, Ltd.
(B) RESIDENCE: (CITY and STATE OR COUNTRY): Kanagawa-Ken, JAPAN

Please check the appropriate assignee category or categories (will not be printed on the patent): Individual [X] Corporation or other private group entity [] Government []

4a. The following fee(s) are enclosed: [X] Issue Fee, [] Publication Fee, [X] Advance Order - # of Copies two (2)
4b. Payment of Fee(s): [] A check in the amount of the fee(s) is enclosed, [] Payment by credit card, [X] The Director is hereby authorized by charge the required fee(s)...

5. Change in Entity Status (from status indicated above)
[] a. Applicant claims SMALL ENTITY status. See 37 CFR 1.27.
[] b. Applicant is no longer claiming SMALL ENTITY status. See 37 CFR 1.27(g)(2).

The Director of the USPTO is requested to apply the Issue Fee and Publication Fee (if any) or to re-apply any previously paid issue fee to the application identified above. NOTE: The Issue Fee and Publication Fee (if required) will not be accepted from anyone other than the applicant...

Authorized Signature: Morris Liss
Date: January 27, 2005
Registration No.: 24,510

This collection of information is required by 37 CFR 1.311. The information is required to obtain or retain a benefit by the public which is to file (and by the USPTO to process) an application. Confidentiality is governed by 35 U.S.C. 122 and 37 CFR 1.14. This collection is estimated to take 12 minutes to complete...